

City of Newport
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 73,411,207	\$ -
Last Year's Levy Tax Collection	996,718	-
Prior Years Property Tax Collection	64,898	-
Interest & Penalty	311,190	-
PILOT & Tax Treaty (excluded from levy) Collection	-	-
Other Local Property Taxes	-	-
Licenses and Permits	1,845,971	-
Fines and Forfeitures	1,091,968	-
Investment Income	53,929	-
Departmental	8,359,320	-
Rescue Run Revenue	916,780	-
Police & Fire Detail	1,722,925	-
Other Local Non-Property Tax Revenues	2,446,072	-
Tuition	-	803,973
Impact Aid	-	560,654
Medicaid	-	430,239
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	916,988
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	2,875,884
MV Excise Tax Reimbursement & Phase-out	263,311	-
State PILOT Program	1,405,248	-
Distressed Community Relief Fund	-	-
Library Resource Aid	-	-
Library Construction Aid	179,128	-
Public Service Corporation Tax	305,570	-
Meals & Beverage Tax / Hotel Tax	2,626,679	-
LEA Aid	-	11,567,435
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	1,564,530	-
State Food Service Revenue	-	10,182
Incentive Aid	-	-
Property Revaluation Reimbursement	86,036	-
Other State Revenue	-	-
Other Revenue	-	474,353
Local Appropriation for Education	-	25,585,004
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	600,000
Rounding	-	-
Total Revenue	\$ 97,651,480	\$ 43,824,712
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	30,887	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ 30,887	\$ -

City of Newport
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

EXPENDITURES	General		Social	Centralized			Public	Parks and	Police
	Government	Finance	Services	IT	Planning	Libraries	Works	Rec	Department
Compensation- Group A	\$ 1,413,182	\$ 1,487,177	\$ -	\$ -	\$ 841,605	\$ -	\$ 1,315,831	\$ 1,909,063	\$ 6,552,746
Compensation - Group B	-	-	-	-	-	-	-	-	1,111,110
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	62,712	32,812	-	-	45	-	60,916	49,360	623,717
Overtime - Group B	-	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	1,206,593
Active Medical Insurance - Group A	259,257	231,194	-	-	101,322	-	215,433	299,970	1,112,692
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	194,755
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	19,988	18,524	-	-	7,525	-	15,715	20,776	68,903
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	14,113
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	91,745	116,063	-	-	64,347	-	99,172	152,775	236,153
Life Insurance	913	1,277	-	-	885	-	1,982	987	7,822
State Defined Contribution- Group A	8,713	24,259	-	-	7,365	-	7,385	11,988	27,305
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	6,344
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	-	-	-	-
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	4,396,285
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	258,631	326,251	-	-	172,338	-	255,035	272,420	75,810
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	188,199
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	443,700	977,629	-	-	96,317	-	342,191	191,350	330,387
Materials/Supplies	99,077	482,333	-	-	16,070	-	137,301	269,336	240,273
Software Licenses	-	265,839	-	-	-	-	-	4,248	-
Capital Outlays	-	-	-	-	11,200	-	504,930	-	150,000
Insurance	377,303	-	-	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-	60,401	59,980	54,049
Vehicle Operations	1,001	-	-	-	22,055	-	212,379	165,456	329,478
Utilities	100,000	-	-	-	-	-	23,135	69,406	71,145
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	733,542	-	-
Revaluation	-	134,663	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	119,682	-	-
Trash Removal & Recycling	-	-	-	-	-	-	1,923,784	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	118,450	-	-	-	-	-	-	-	-
Other Operation Expenditures	-	-	-	-	-	1,868,017	-	-	-
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 3,254,672	\$ 4,098,021	\$ -	\$ -	\$ 1,341,074	\$ 1,868,017	\$ 6,028,814	\$ 3,477,115	\$ 16,997,879

City of Newport
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ 7,450,328	\$ -	\$ 760,967	\$ -	\$ -	\$ -	\$ 21,730,899	\$ 18,327,762
Compensation - Group B	-	-	-	-	-	-	1,111,110	1,794,803
Compensation - Group C	-	-	-	-	-	-	-	4,393,122
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	972,614	-	7,346	-	-	-	1,809,522	-
Overtime - Group B	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	102,319
Police & Fire Detail	405,840	-	-	-	-	-	1,612,433	-
Active Medical Insurance - Group A	1,469,943	-	36,236	-	-	-	3,726,047	2,118,641
Active Medical Insurance- Group B	-	-	-	-	-	-	194,755	160,747
Active Medical Insurance- Group C	-	-	-	-	-	-	-	737,645
Active Dental insurance- Group A	93,165	-	2,284	-	-	-	246,880	171,707
Active Dental Insurance- Group B	-	-	-	-	-	-	14,113	11,241
Active Dental Insurance- Group C	-	-	-	-	-	-	-	49,836
Payroll Taxes	124,206	-	52,621	-	-	-	937,082	709,113
Life Insurance	15,053	-	162	-	-	-	29,081	200,055
State Defined Contribution- Group A	-	-	1,594	-	-	-	88,609	419,182
State Defined Contribution - Group B	-	-	-	-	-	-	6,344	33,493
State Defined Contribution - Group C	-	-	-	-	-	-	-	38,115
Other Benefits- Group A	-	-	-	-	-	-	-	27,644
Other Benefits- Group B	-	-	-	-	-	-	-	9,069
Other Benefits- Group C	-	-	-	-	-	-	-	202,744
Local Defined Benefit Pension- Group A	6,142,577	-	-	-	-	-	10,538,862	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	-	31,192	-	-	-	1,391,677	2,312,853
State Defined Benefit Pension - Group B	-	-	-	-	-	-	188,199	470,328
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	860,522
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	798,049	-	440,807	-	-	-	3,620,430	6,338,407
Materials/Supplies	254,430	-	433,143	-	-	-	1,931,963	551,308
Software Licenses	-	-	-	-	-	-	270,087	149,854
Capital Outlays	575,000	-	-	-	-	-	1,241,130	602,911
Insurance	-	-	-	-	-	-	377,303	193,795
Maintenance	32,995	-	331,049	-	-	-	538,474	701,960
Vehicle Operations	103,865	-	-	-	-	-	834,234	93,667
Utilities	56,386	-	50,866	-	-	-	370,938	1,055,690
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	733,542	-
Revaluation	-	-	-	-	-	-	134,663	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	119,682	-
Trash Removal & Recycling	-	-	-	-	-	-	1,923,784	-
Claims & Settlements	-	-	-	-	-	-	-	19,606
Community Support	-	-	-	-	-	-	118,450	778
Other Operation Expenditures	-	-	314,445	-	-	-	2,182,462	91,242
Local Appropriation for Education	-	-	-	25,585,004	-	-	25,585,004	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	600,000	-	-	600,000	-
Municipal Debt- Principal	-	-	-	-	1,099,876	-	1,099,876	-
Municipal Debt- Interest	-	-	-	-	298,360	-	298,360	-
School Debt- Principal	-	-	-	-	2,799,857	-	2,799,857	-
School Debt- Interest	-	-	-	-	1,352,152	-	1,352,152	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	3,635,574	3,635,574	2,584,418
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 18,494,451	\$ -	\$ 2,462,712	\$ 26,185,004	\$ 5,550,245	\$ 3,635,574	\$ 93,393,578	\$ 45,534,573

Financing Uses: Transfer to Capital Funds	\$ 2,816,286	\$ -
Financing Uses: Transfer to Other Funds	680,035	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 3,496,321	\$ -
Net Change in Fund Balance¹	792,468	(1,709,861)
Fund Balance¹- beginning of year	\$25,809,825	\$1,296,405
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	-
Fund Balance¹ - beginning of year adjusted	25,809,825	1,296,405
Rounding	-	-
Fund Balance¹ - end of year	\$ 26,602,293	\$ (413,456)

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

City of Newport
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
General Fund	\$ 94,710,154	\$ 30,887	\$ 64,745,861	\$ 29,006,326	\$ 988,854	\$ 14,663,180	\$ -	\$ 14,663,180	\$ 15,652,034
Maritime Fund	1,070,682	-	937,417	100,000	33,265	4,945,767	(57,656)	4,888,111	4,921,376
Parking Fund	1,870,644	-	1,525,295	575,000	(229,651)	6,258,534	-	6,258,534	6,028,883
Totals per audited financial statements	\$ 97,651,480	\$ 30,887	\$ 67,208,573	\$ 29,681,326	\$ 792,468	\$ 25,867,481	\$ (57,656)	\$ 25,809,825	\$ 26,602,293
Reconciliation from financial statements to MTP2									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	25,585,004	(25,585,004)	\$ -	\$ -	\$ -	\$ -	\$ -
Reclassify one-time transfer of municipal appropriation to Education Department for student technology as expenditure on MTP2	-	-	600,000	(600,000)	-	-	-	-	-
Rounding	-	-	1	(1)	-	-	-	-	-
Totals Per MTP2	\$ 97,651,480	\$ 30,887	\$ 93,393,578	\$ 3,496,321	\$ 792,468	\$ 25,867,481	\$ (57,656)	\$ 25,809,825	\$ 26,602,293

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

City of Newport
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
School Unrestricted Fund	\$ 15,675,311	\$ 26,185,004	\$ 43,497,628	\$ 90,081	\$ (1,727,394)	\$ 975,590	\$ -	\$ 975,590	\$ (751,804)
Enterprise Fund ¹	-	-	-	-	-	-	-	-	-
Capital Project Fund	-	-	-	-	-	-	-	-	-
School Special Revenue Funds	3,718,347	90,081	3,790,895	-	17,533	320,815	-	320,815	338,348
Totals per audited financial statements	\$ 19,393,658	\$ 26,275,085	\$ 47,288,523	\$ 90,081	\$ (1,709,861)	\$ 1,296,405	\$ -	\$ 1,296,405	\$ (413,456)

Reconciliation from financial statements to MTP2

Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	25,585,004	\$ (25,585,004)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(1,753,950)	-	(1,753,950)	-	-	-	-	-	-
Reclassify one-time transfer of municipal appropriation to Education Department for student technology as other municipal appropriation on MTP2	600,000	(600,000)	-	-	-	-	-	-	-
Transfer of \$90,081 from School Unrestricted to the School special revenue funds is reported as an Other Financing Sources and Use for GAAP while it is not reported in UCOA or the MTP2 because the transfers net out to zero.	-	(90,081)	-	(90,081)	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	\$ 43,824,712	\$ -	\$ 45,534,573	\$ -	\$ (1,709,861)	\$ 1,296,405	\$ -	\$ 1,296,405	\$ (413,456)

Reconciliation from MTP2 to UCOA

No reconciling items from MTP2 to UCOA	-	-
Totals per UCOA Validated Totals Report	\$ 43,824,712	\$ 45,534,573

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.